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ALISBURY

1980


TOWN
REPORT

Town of Salisbury

New Hampshire

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TOWN OFFICERS

MODERATOR:
Edward D. Bailey, '82

SELECTMEN:
William L. Fletcher, '81 Frederick J. Richardson '82 Albert J. Britton, '83

ADMINISTRATIVE ASSISTANT TO THE BOARD:
Peter A. Chamberlin

TOWN CLERK AND TAX COLLECTOR:
Karen R. King, '81

TREASURER:
Norma C. Lovejoy, '81

SUPERVISORS OF THE CHECKLIST:
Frederick Adams, '82 Arthur Schaefer, Sr., '84 Russell Benedict, '86

CHIEF OF POLICE:
John C. Lovejoy

ROAD AGENT:
Leon Jones

FIRE CHIEF:
Robert Dukette

BALLOT CLERKS:
Arvilla Fogarty Maud Prince Leah Schaefer

LIBRARY TRUSTEES:
Sylvia P. Barber, '81 Judith Preston, '82 Marilyn K. Johnson, '83

LIBRARIAN:
Mildred G. Stahl

TRUSTEES OF TRUST FUNDS:
Gudmund Ipsen, '81 John C. Kepper, '82 Polly Adams, '83

BUDGET COMMITTEE:
Norma C. Lovejoy, '82 Charlotte Cote, '83 David Hodges, '81
Donald Nixon '82 John Phillips, '81 Barbara M. Wheeler, '81
Steven Preston, '82 Edward Sawyer, '81 Peter Merkes, '81

PLANNING BOARD:
Geraldine Burgess '81 Melvin D. Peach, '83 William L. Fletcher, '81
Melvin D. Peach, '83 Gudmund Ipsen, '82

NEXT YEAR'S BUDGET COMMITTEE MEETING

Sunday, January 31, 1982

SCHEDULE OF TOWN PROPERTY

Town Hall — building, contents.	\$89,900.00
Library — building, equipment	33,750.00
Fire Department — building, contents, including trucks	124,200.00
Hearse house	2,400.00
Civil Defense — equipment, truck	
Land	29,350.00

SUMMARY INVENTORY

Land	\$8,000,525.00
Buildings	10,693,950.00
Utilities	613,250.00
Mobile Homes	204,900.00
War Service Exemptions	3,950.00
Blind Exemptions	60,000.00
Elderly Exemptions.	95,000.00

Number of Veteran Exemptions: 79

TAX RATE

Municipal	\$.42
County17
School.	1.07
Tax Rate	\$1.66 per \$100.00

WARRANT FOR THE ANNUAL TOWN MEETING

The State of New Hampshire

THE POLLS WILL BE OPEN FROM 1:00 P.M. to 7:30 P.M.
BUSINESS MEETING 7:30 P.M.

To the Inhabitants of the Town of Salisbury in the County of Merrimack in said State, qualified to vote in Town Affairs.

You are hereby notified to meet at the Town Hall in said Salisbury on Tuesday, the 10th day of March, next at one of the clock in the afternoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the ensuing year.
2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.
3. To see if the town will vote to accept the budget as submitted by the Budget Committee.
4. To hear the reports of the officers of the Town heretofor chosen, agents, auditors, and committees appointed and pass any vote relating thereto.
5. To see if the Town will vote to authorize the Selectmen and Town Treasurer to borrow money on notes of the Town in anticipation of taxes.
6. To see if the Town will vote to use \$5,000.00 of the Capital Reserve Fund interest for maintenance of the Flood Control Basin. (Included in the budget)
7. To see if the Town will vote to authorize withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as off-sets against budget appropriations in the amounts indicated; and further, to authorize the Selectmen to make prorata reductions in the amounts if estimated entitlements are reduced, or take any other action hereon.

Health	\$1,000.00
Library	\$1,000.00
Fire Department	\$2,000.00
Police Department.	\$2,000.00
Financial Administration.	\$1,000.00

8. To see if the Town will vote to authorize the Selectmen to appoint a committee of five to determine through town boards and committees and through public hearings appropriate names for the several town roads and state highways open to public travel and/or closed subject to gates and bars, and for recognized private ways, as they appear on the Town's Zoning Map or have been created since 1974 through subdivision approval; said committee to present its recommendations for such road and way names to the 1982 Annual Town Meeting in the form of a motion for their acceptance as the official names of the roads and ways of the Town of Salisbury. (By the Planning Board)

9. To see if the Town will accept the option provided for in RSA 155-E (Section III), relative to regulations covering the excavation of sand, rock, soil, or construction aggregates, and name the Board of Selectmen to be "The Regulator" for the purposes of carrying out the provisions of that Chapter. (By the Planning Board)

10. To see if the Town will vote to petition the Representatives and Senators who represent the Town in the General Court to support in the current session of the General Court, the concurrent resolution to amend the State Constitution to limit the annual increase in property taxes to five percent and to limit the annual increase in spending by the state or any city, town, or other governmental unit of the state to five percent. (By Petition)

11. To see if the Town will vote to authorize the Selectmen to accept on behalf of the Town private gifts and contributions.

12. To see if the Town will authorize the Selectmen to make application for, to accept and to expend on behalf of the Town any and all advances, grants or other funds which may now or hereafter be forthcoming from the United States of America or the State of New Hampshire, or any Federal or State Agency.

13. To see if the Town will vote to transfer \$5,000.00 from its unencumbered surplus to the Emergency Services Center Capital Reserve Fund. (Included in the Budget)

14. To see if the Town will vote to transfer the sum of \$1,000.00 out of the Cemetery Trust Funds for use of maintaining same.

15. To see if the Town will vote to transfer \$1,500.00 from its unencumbered surplus to the Town Hall and Parking Lot Capital Reserve Fund. (Included in the Budget)

16. To see if the Town will vote to raise and appropriate the sum of \$3,000.00 to be put in the Fire Equipment Capital Reserve Fund. (Included in the Budget)

17. To vote on the official ballot the amendments to the Salisbury Building Code as proposed by the Planning Board and printed in the Town Report (Text available upon request from the Selectmen). (By the Planning Board)

18. To vote on the official ballot the amendments to the Salisbury Zoning Ordinance as proposed by the Planning Board and printed in the Town Report (The text available upon request from the Selectmen). (By the Planning Board)

19. To vote on the official ballot to see if the Town will accept the provisions of RSA 72:43-b and c, relative to Expanded Exemptions on Real Estate for the Elderly as printed in the Town Report.

20. To transact any other business that may legally come before this meeting.

Given under our hands and seal, the twentieth day of February in the year of our Lord nineteen hundred and eighty-one.

William L. Fletcher
Frederick J. Richardson
Albert J. Britton

Board of Selectmen
Salisbury, N.H.

A true copy, attest-

William L. Fletcher
Frederick J. Richardson
Albert J. Britton

Board of Selectmen
Salisbury, N.H.

BUDGET OF THE TOWN OF SALISBURY
 Appropriations and Estimates of Revenue for the Ensuing Year
 January 1, 1981 to December 31, 1981

PURPOSE OF APPROPRIATION	Appropriation 1980	Selectmen's Budget 1981	Budget Comm. Recommended 1981
General Government:			
Town officers' salaries	\$ 3,842.25	\$ 4,200.00	\$ 4,200.00
Town officers' expenses	14,600.00	15,445.00	14,445.00
Election and Registration expenses	1,000.00	600.00	600.00
Expenses town hall and other buildings	8,500.00	14,800.00	15,800.00
Reappraisal of property	18,000.00		
Protection of Persons and Property:			
Police Department	13,465.00	14,970.00	12,000.00
Fire Department, inc. forest fires	15,554.00	22,774.32	19,539.32
Planning and Zoning	750.00		500.00
Insurance	8,000.00	8,800.00	8,800.00
Civil Defense	300.00	450.00	225.00
Conservation Commission	140.00	140.00	140.00
Health Department:			
Health Dept. - Hospital - Ambulance	1,550.00	1,500.00	1,500.00
Town Dump and Garbage Removal	12,500.00	13,750.00	13,100.00
Highways & Bridges:			
Town road aid	843.19	834.42	834.42
Town Maintenance	6,739.72	28,706.88	12,558.05
Street Lighting	900.00	900.00	900.00
General expenses of highway department	5,000.00	5,000.00	5,000.00
Duncan Fund — Class V Highway	7,967.46	6,232.14	6,232.14
Highway Subsidy	9,837.92	9,663.44	9,663.44
Additional Highway Subsidy	8,154.00	7,278.51	7,278.51
Maintenance — Flood Control Area	3,500.00	3,500.00	5,000.00
Library:	3,112.00	3,300.00	3,423.90
Public Welfare:			
Town poor	1,000.00	2,500.00	2,500.00
Old age assistance	500.00	500.00	500.00
Aid to permanently and totally disabled	1,000.00	1,000.00	1,000.00
Patriotic Purposes			
Memorial Day — Old Home Day	700.00	700.00	700.00
Recreation:			
Parks & Playground, inc. band concerts	4,200.00	4,200.00	1,700.00
Public Services Enterprises:			
Cemeteries	1,600.00	2,400.00	2,000.00
Community Action Program	250.00	333.40	333.40
Unclassified:			
Damages and Legal Expenses	3,500.00	3,500.00	3,500.00
Employees' retirement,			
Social Security and Workmen's Comp.	2,000.00	3,000.00	2,000.00
Debt Service:			
Principal — long term notes & bonds	3,913.00	9,109.00	9,109.00
Interest — long term notes & bonds	2,100.00	5,594.16	5,594.16
Interest on temporary loans	1,000.00	1,000.00	2,500.00
Capital Outlay:			
Sealing, Shimming & Patching Roads	10,000.00	18,200.00	18,200.00
Police Cruiser	7,200.00		
Fire Engine and Equipment	50,000.00		

Payment to Capital Reserve Fund			
Fire Equipment	3,000.00	3,000.00	3,000.00
Town Hall and Parking Lot	1,500.00	1,500.00	1,500.00
Emergency Center Area	3,000.00	3,000.00	5,000.00
TOTAL APPROPRIATIONS	\$240,719.44	\$248,381.29	\$200,876.34
Less: Amount of Estimated Revenues, Exclusive of Taxes			97,681.46
Amount of Taxes to be Raised (Exclusive of School and County Taxes)			\$103,194.72

REVENUE SHARING			
Health Dept.	\$1,000.00		
Fire Dept.	\$2,000.00		
Library	\$1,000.00		
Police Dept.	\$2,000.00		
Financial Administration.	\$1,000.00		

	Estimated	Actual	Estimated
	Revenues	Revenues	Revenues
	1980	1980	1981

SOURCES OF REVENUE

From Local Taxes:			
Resident Taxes	\$ 4,500.00	\$ 4,690.00	\$ 4,600.00
National Bank Stock Taxes	.50	.50	.50
Yield Taxes	6,000.00	9,087.00	7,500.00
Interest on Delinquent Taxes	2,400.00	2,277.76	2,200.00
Resident Tax Penalties	50.00	75.00	75.00
From State			
Meals and Rooms Tax	4,400.00	5,070.07	5,000.00
Interest and Dividends Tax	4,000.00	5,118.44	5,000.00
Savings Bank Tax	900.00	994.18	900.00
Highway Subsidy	9,837.92	9,831.92	9,663.44
Add'l. Highway Subsidy	8,154.00	7,471.18	7,278.50
Town Road Aid		834.42	834.42
Refunds		102.54	
Class V Highway Maintenance	7,967.46	7,967.41	6,232.14
State Aid Flood Control Land	4,500.00	10,347.24	5,000.00
Reimb. a/c State-Federal Forest Land	531.24	531.24	549.13
Reimb. a/c Fighting Forest Fires	20.00	20.00	
Reimb. a/c Road Toll Refund (Gas Tax)	50.00	111.32	100.00
Reimb. a/c Business Profits Tax	705.00	15,604.43	672.00
County Flood Control	232.76		232.76
N. H. Highway Safety Commission	3,600.00	3,703.94	
From Local Sources, Except Taxes			
Motor Vehicle Permits Fees	16,000.00	18,035.50	17,500.00
Dog Licenses	1,000.00	1,026.65	1,000.00
Business Licenses, Permits & Filing Fees	500.00	473.00	500.00
Rent of Town Property & Use of Equipment	200.00	442.60	300.00
Interest Received on Deposits		1,581.92	2,000.00
Income From Departments	100.00	218.20	200.00
Refunds	200.00	950.91	
Sale of Town Property	350.00	20.00	
Surplus	4,500.00		
Land Use Change		70.00	
Interest from Savings Account		550.00	350.00
Federal Grants (PILT)		1,823.00	1,500.00
Trustees Bond (MVSD)	50.00		
Current Use Application		24.00	20.00
Receipts Other Than Current Revenue:			
Proceeds of Bonds and Long Term Notes	40,000.00	40,000.00	
Withdrawal From Capital Reserve	37,000.00	27,260.00	11,500.00
Revenue Sharing Fund	7,000.00	7,000.00	7,000.00
TOTAL REVENUES AND CREDITS	\$164,748.88	\$183,285.18	\$97,690.46

PROPOSED WARRANT ARTICLE

72: 43-b Expanded Exemptions on Real Estate for the Elderly.

- I. Residential real estate, as defined by RSA 72:29, II, shall be exempt from taxation as specified in subparagraphs (a), (b) or (c) as follows:
 - (a) A resident sixty-five years of age up to seventy-five, a five thousand dollar exemption; or
 - (b) A resident seventy-five years of age up to eighty, a ten thousand dollar exemption; or
 - (c) A resident eighty years of age or older, a twenty thousand dollar exemption.
- II. Additional requirements for an exemption in all the respective age categories pursuant to paragraph I shall be that the property is:
 - (a) Owned by the resident; or
 - (b) Owned by a resident jointly or in common with his spouse, either of whom meets the age requirement for the exemption claimed; or
 - (c) Owned by a resident jointly or in common with a person not his spouse, if the resident meets the applicable age requirement for the exemption claimed; or
 - (d) Owned by a resident, or his spouse, either of whom meets the age requirement for the exemption claimed, and has been living with his spouse as man and wife at least five years.

72:43-c. Other Conditions. No exemptions shall be allowed under RSA 72: 43-b unless the person applying therefor:

- I. Has resided in this state for at least five years preceding April first in the year in which the exemption is claimed.
- II. Had in the calendar year preceding said April first a net income from all sources of less than seven thousand dollars, or if married, a combined net income of less than nine thousand dollars, such net income to be determined by deducting from all monies received from any source whatsoever the amount of any of the following or the sum thereof:
 - (a) Life insurance paid on the death of the insured.
 - (b) Expenses and costs incurred in the course of conducting a business enterprise.
 - (c) Proceeds from the sale of assets.
 - (d) Social security payments.
- III. Owns assets of any kind, tangible or intangible, less bona fide encumbrances, not in excess of \$50,000.00.

SALISBURY PLANNING BOARD

PROPOSED AMENDMENTS TO THE TOWN'S BUILDING REGULATIONS 1981

1. That the Town's Building Regulations be amended by adding to Article 5 a new section H, as follows:
 - H.1. No wood burning stove of any type shall be installed in any building, existing or under construction, until plans have met the written approval of the fire chief or his agent as to the installation methods and location.
 - H.2. No gas or oil burning installation shall be placed in operation in any building without a written permit issued by the fire chief or his agent.
 - H.3. No building permit shall be issued by the Building Inspector involving fire-hazard-oriented work, such as, but not limited to, installation of bulk tanks, reconstruction of places of public assembly, or demolition work, unless the plan for the proposed construction, alteration, repair, installation or demolition has been improved in writing by the fire chief or his agent. This section applies to all new and existing structures and buildings.
 - H.4. Each dwelling unit within buildings for use by two or more families, or in buildings having multiple uses, shall have installed in a manner and location approved by the fire chief or his agent a minimum of one (1) approved smoke detector.
2. That the Town's Building Regulations be further amended by adding in Article 5, Section A.3 the words "and chimneys" after the words "heating system," and by adding the words "or his agent" after the words "fire chief"; so that Section A.3 shall read: "inspection and approval of the heating system and chimneys by the fire chief or his agent."
3. That the Town's Building Regulations be further amended by adding in Article 4 Building Permits, Section A.3 the words "and a copy of the sketch or plan accompanied by heating equipment specifications to be forwarded to the fire chief by the Building Inspector."; so that Article 4, Section A.3 shall read: "Application for Building Permits must be accompanied by a sketch or plan of the proposed building or alteration to be retained by the Building Inspector, and a copy of the sketch or plan accompanied by heating equipment specifications to be forwarded to the fire chief by the Building Inspector."

Note: The above amendments were prepared at the suggestion of the Fire Department.

SALISBURY PLANNING BOARD

PROPOSED AMENDMENTS TO THE TOWN'S ZONING ORDINANCE, 1981

That the Town's Zoning Ordinance be amended by adding to Article II—DISTRICTS the following description of the several districts, as they appear on the Town Zoning Map adopted in 1974, so that the Article shall read as follows:

ARTICLE II—DISTRICTS

For the purpose of this Ordinance, the Town of Salisbury is divided into the following districts as shown on the official zoning map to be filed with the Town Clerk upon the adoption of this Ordinance: Residential District, Commercial District, and Agricultural District.

A. Residential District. The areas so indicated on the official zoning map to a depth of 300 feet from the center line of the state or town roads on which they abut, as follows:

U. S. 4 — North from Route 127 to a point 1500 feet northwest of the junction with Whittemore Road, and from a point 1200 feet south of the junction with Center Road northward to a point 1000 feet north of the junction with Old College Road, both sides.

Route 127 — From the Salisbury-Webster Town Line to the junction of the Mutton Road-U. S. 4 intersection, both sides; from the junction with U. S. 4 to a point 300 feet East of the junction with Old Turnpike Road, north side only; and from that point to the Salisbury-Franklin Line, both sides — except for an area on the southeast side included in the State experimental forest.

Water Street — From the Salisbury-Boscawen Town Line to U. S. 4, both sides.

Mutton Road — From the Salisbury-Boscawen Town Line to its junction with Route 127 and U. S. 4, both sides.

Warner Road — From Route 127 westward to the edge of the Blackwater River flood control area, both sides.

Whittemore Road — both sides.

Center Road — East from U. S. 4 to a point about 1800 feet east of the junction with Whittemore Road, both sides; and west from Hensmith Road to its point of discontinuance, both sides.

Hensmith Road — both sides.

Oak Hill Road — from U. S. 4 to a point opposite the northwest corner of Oak Hill Cemetery, both sides.

West Salisbury Road — both sides.

West Salisbury Road Extension — both sides.

Bay Road — From the Salisbury-Andover Town Line to West Salisbury Road Extension, both sides.

Sanborn's Clearing — Subdivision on both sides of Raccoon Hill Road, all lots.

B. Commercial District. The areas so indicated on the official zoning map to a depth of 300 feet from the center line of the state or town roads on which they abut, except that such depth shall not intrude on a residential zone, as follows:

U. S. 4 — From the Salisbury-Boscawen Town Line to the junction with Route 127, both sides; and from a point 1500 feet northwest of the junction with Whittemore Road northerly to a point 1200 feet south of the junction with Center Road, both sides.

Old Turnpike Road — From U. S. 4 to its junction with Route 127, both sides.

Route 127 — From U. S. 4 eastward to a point 300 feet east of the junction with Old Turnpike Road, south side only.

Water Street — From U. S. 4 to Old Turnpike Road, both sides.

C. Agricultural District. All areas of the town not included in a residential or commercial district, as described above, or as may be added to or subtracted from those districts at a later date.

TOWN OF SALISBURY, NEW HAMPSHIRE
AUDITORS' REPORT CONTENTS

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NATHAN WECHSLER & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

NATHAN WECHSLER, CPA
STUART A. GOSS, CPA
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F. DANIEL DAVIDSON, CPA

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PHILIP W. GROW, CPA
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MEMBERS

AMERICAN INSTITUTE
CERTIFIED PUBLIC ACCOUNTANTS

10 PARK STREET
CONCORD, NEW HAMPSHIRE 03301

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MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

To the Board of Selectmen
Town of Salisbury, New Hampshire

We have examined the financial statements of the various funds and groups of accounts of the Town of Salisbury, New Hampshire for the year ended December 31, 1980 as listed in the foregoing table of contents. Except as explained in the following paragraph, our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As is the practice with many municipalities, the Town does not maintain a record of the historical cost of its general fixed assets. Accordingly, a Statement of General Fixed Assets has not been provided as required by generally accepted accounting principles.

In our opinion, the financial statements of the various funds and groups of accounts of the Town of Salisbury, New Hampshire, as listed in the aforementioned table of contents present fairly the financial position of such funds and groups of accounts of the Town of Salisbury, New Hampshire at December 31, 1980, and the results of its operations and changes in its fund balances for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with the preceding year.

Nathan Wechsler & Company

February 9, 1981

TOWN OF SALISBURY, NEW HAMPSHIRE
General Funds
Balance Sheet
December 31, 1980

Assets	
Cash	\$58,339
Uncollected taxes	96,049
Unredeemed taxes	<u>14,567</u>
	<u>\$168,955</u>
Liabilities and Fund Balance	
Liabilities	
Appropriations forwarded	\$15,767
Due to State of New Hampshire, 2% bond and debt tax	12
Due to school district	<u>87,286</u>
	\$103,065
Fund Balance	<u>65,890</u>
	<u>\$168,955</u>

The Notes to Financial Statements — General Fund are an integral part of this statement.

TOWN OF SALISBURY, NEW HAMPSHIRE
General Fund
Statement of Changes in Fund Balance
Year Ended December 31, 1980

	Estimated	Actual	
Fund Balance, January 1, 1980			\$30,303
Surplus used to reduce tax rate			(15,000)
Operating results for the year ended December 31, 1980:			
Estimated and actual revenue	\$504,491	\$531,559	
Appropriations and expenditures	<u>504,491</u>	<u>480,972</u>	
	<u>\$ —</u>	<u>\$50,587</u>	<u>50,587</u>
Fund Balance, December 31, 1980			<u>\$65,890</u>

The Notes to Financial Statements — General Fund are an integral part of this statement.

TOWN OF SALISBURY, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenue
Year Ended December 31, 1980

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	Estimated	Actual	Actual Over(Under) Estimated
Taxes:			
Current year:			
Property tax	\$317,737	\$320,635	\$2,898
Resident tax	4,890	4,890	—
Yield tax	6,000	10,451	4,451
Prior years:			
Resident tax	—	50	50
Interest on delinquent taxes	2,400	3,684	1,284
Resident tax penalties	50	75	25
Inventory penalties	100	310	210
From State of New Hampshire:			
Meals and rooms tax	5,070	5,070	—
Interest and dividends tax	5,118	5,118	—
Savings bank tax	994	994	—
Highway subsidy	17,177	17,309	132
State aid flood control land	4,500	10,347	5,847
Class V highway maintenance	7,967	7,967	—
Reimbursement a/c State and Federal forest lands	531	531	—
Reimbursement a/c fighting forest fires	20	—	(20)
Reimbursement a/c road toll refund	50	103	53
Reimbursement a/c gas tax	—	111	111
Reimbursement a/c business profits tax	15,604	15,604	—
Reimbursements:			
County flood control	233	233	—
N. H. Highway Safety	3,600	3,704	104
Social security refund	—	124	124
Department of Interior	—	1,823	1,823
From Local Sources, Except Taxes:			
Dog Licenses	1,000	1,027	27
Business licenses, permits and filing fees	500	472	(28)
Rent of town property	200	443	243
Income from departments	100	185	85
Motor vehicle permit fees	16,000	18,036	2,036
Sale of town property	350	20	(330)
Income from trust funds	50	—	(50)
Refunds	200	901	701
Interest from yield tax deposits	550	550	—
Interest on deposits	—	1,582	1,582
Contributions	—	50	50
Receipts Other Than Current Revenue:			
Withdrawal from Capital Reserve Funds	31,500	37,160	5,660
Revenue sharing funds	7,000	7,000	—
Proceeds of notes	40,000	40,000	—
Fund balance	15,000	15,000	—
	<u>\$504,491</u>	<u>\$531,559</u>	<u>\$27,068</u>

The Notes to Financial Statements — General Fund are an integral part of this statement.

TOWN OF SALISBURY, NEW HAMPSHIRE
General Fund
Statement of Appropriations and Expenditures
Year Ended December 31, 1980

	Appropriations	Expenditures	Expenditures (Over) Under Appropriations
General Government:			
Town officers' salaries	\$3,842	\$3,888	\$ (46)
Town officers' expenses	14,600	16,311	(1,711)
Election and registration expenses	1,000	1,167	(167)
Town hall and other buildings expense	8,500	8,091	409
Reappraisal	18,000	15,348	2,652
Protection of Persons and Property:			
Police department	13,465	12,774	691
Fire department	15,554	16,147	(593)
Planning and zoning	750	95	655
Insurance	8,000	6,738	1,262
Civil defense	300	388	(88)
Conservation commission	140	140	—
Health and Sanitation:			
Health department	1,550	1,000	550
Town dump and garbage removal	12,500	11,826	674
Highways and Bridges:			
Town road aid	843	843	—
Town maintenance	6,740	6,740	—
Street lighting	900	711	189
General expenses of highway department	22,993	18,404	4,589
Class V highway maintenance	7,967	5,479	2,488
Maintenance flood control area	3,500	3,500	—
Library	3,112	3,112	—
Public Welfare:			
Old age assistance	500	—	500
Aid to permanently and totally disabled	1,000	—	1,000
Community action program	250	258	(8)
Town poor	1,000	364	636
Patriotic Purposes	700	442	258
Parks and Playgrounds	4,200	4,302	(102)
Cemeteries	1,600	854	746
Unclassified:			
Damages and legal expense	3,500	2,370	1,130
Employees retirement and social security	2,000	2,118	(118)
Overlay	11,000	2,498	8,502
Debt Service:			
Principal on long-term notes and bonds	3,913	3,913	—
Interest on long-term notes and bonds	2,100	1,587	513
Interest on temporary loans	1,000	1,969	(969)

(continued)

(continued)

Capital Outlay (Note 3)	67,200	75,816	(8,616)
Payments to Other Governmental Divisions:			
County tax	33,930	33,930	—
School tax (Note 3)	218,842	276,430	(57,588)
Payments to Capital Reserve Funds:			
Fire equipment	3,000	3,000	—
Town hall and parking lot	1,500	1,500	—
Emergency services center	3,000	3,000	—
1980 Town Appropriations	\$504,491		
1980 Town Expenditures		\$547,053	(\$42,562)
Appropriations carried forward from 1979 available to offset current expenditures (Note 3):			
Capital outlay		(24,260)	24,260
School tax		(144,874)	144,874
Appropriations carried forward to 1981 available to offset future expenditures (Note 3):			
Capital outlay	—	15,767	(15,767)
School tax	—	87,286	(87,286)
	<u>\$504,491</u>	<u>\$480,972</u>	<u>\$23,519</u>

The Notes to Financial Statements — General Fund are an integral part of this statement.

Notes to Financial Statements General Fund

Note 1. Significant Accounting Policies

Basis of presentation:

General government revenues and expenditures accounted for in the General Fund are controlled by a budgetary accounting system in accordance with various legal requirements which govern the Town's appropriations.

Property taxes, resident taxes, federal and state funds are accounted for and reported on the accrual basis. Property taxes are assessed and levied as of April 1 and are payable the following December 1. Motor vehicle fees and other General Fund revenues are recorded on a cash basis.

Expenditures are accounted for and reported on the cash basis. Materials, supplies and capital equipment are expensed when purchased.

Note 2. Fixed Assets

The cost of general fixed assets are recorded as expenditures. The Town does not record the cost of general fixed assets in a General Fixed Assets Group of Accounts.

Notes to Financial Statements
General Fund

Note 3. Appropriations Forwarded

The following schedule reflects the activity in the capital outlay projects and school tax for the year ended December 31, 1980:

	Appropriations Forwarded From 1979	Appropriations 1980	Expenditures 1980	Expenditures (Over)Under Appropriations	Appropriations Forwarded to 1981
Capital Outlay:					
Sealing roads	\$10,574	\$10,000	\$16,595	\$ —	\$ 3,979
Pingree bridge	7,849	—	—	—	7,849
Police cruiser	—	7,200	7,408	(208)	—
Peter's bridge	3,293	—	1,700	—	1,593
South Road bridge	2,544	—	198	—	2,346
Fire engine & equipment	—	50,000	49,915	85	—
	<u>\$ 24,260</u>	<u>\$67,200</u>	<u>\$75,816</u>	<u>(\$123)</u>	<u>\$15,767</u>
School Tax	<u>\$144,874</u>	<u>\$218,842</u>	<u>\$276,430</u>	<u>\$ —</u>	<u>\$87,286</u>

TOWN OF SALISBURY, NEW HAMPSHIRE
Special Revenue Fund
Balance Sheet
December 31, 1980

Assets	
Cash	<u>\$9,815</u>
Liabilities and Fund Balance	
Fund Balance	<u>\$9,815</u>

The Note to Financial Statements — Special Revenue Fund
is an integral part of this statement.

TOWN OF SALISBURY, NEW HAMPSHIRE
Special Revenue Fund
Statement of Revenue, Expenditures and Changes in Fund Balance
Year Ended December 31, 1980

Federal Revenue Sharing Fund Balance, January 1, 1980	\$9,682
Revenue:	
Federal entitlement payments	6,461
Interest income	672
	<u>\$16,815</u>
Transfers to the General Fund:	
Health	\$1,000
Library	1,000
Financial administration	1,000
Fire department	2,000
Police department	2,000
	<u>\$7,000</u>
Federal Revenue Sharing Fund Balance, December 31, 1980	<u>\$9,815</u>

The Note to Financial Statements — Special Revenue Fund is an integral part of this statement.

Note to Financial Statements
Special Revenue Fund

Note 1. Significant Accounting Policy

Basis of Presentation:

The Special Revenue Funds financial statements are presented on the modified accrual basis of accounting to account for funds derived from other governmental agencies which impose restrictions on the use of the funds.

TOWN OF SALISBURY, NEW HAMPSHIRE
General Long-Term Debt Group of Accounts
Balance Sheet
December 31, 1980

Amount To Be Provided for the
Payment of General Long-Term Debt

Amount to be provided for principal payments on long-term notes \$67,821

General Long-Term Debt Payable

General debt \$67,821

The Note to Financial Statements — General Long-Term Debt Group of Accounts
is an integral part of this statement.

TOWN OF SALISBURY, NEW HAMPSHIRE
General Long-Term Debt Group of Accounts
Statement of Debt
Year Ended December 31, 1980

	Fire Engine and Equipment	South Road and Peter's Bridge
Original Amount of Issue	<u>\$40,000</u>	<u>\$35,461</u>
Date of Original Issue	<u>July 1, 1980</u>	<u>October 19, 1978</u>
Principal Payable Date	<u>December 30</u>	<u>October 19</u>
Interest Payable Date	<u>December 30</u>	<u>October 19</u>
Payable To	<u>Franklin National Bank</u>	<u>Franklin National Bank</u>
Outstanding Debt, January 1, 1980	\$ —	\$31,734
Issuances	40,000	—
Retirements	<u>—</u>	<u>3,913</u>
Outstanding Debt, December 31, 1980	<u>\$40,000</u>	<u>\$27,821</u>
Maturities, Year Ending December 31:		
1981	\$5,000	\$4,109
1982	5,000	4,314
1983	5,000	4,530
1984	5,000	4,757
1985	5,000	4,995
1986	5,000	5,116
1987	5,000	—
1988	5,000	—
	<u>\$40,000</u>	<u>\$27,821</u>

The Note to Financial Statements — General Long-Term Debt Group of Accounts
is an integral part of this statement.

Note to Financial Statements
General Long-Term Debt Group of Accounts

Note 1. Significant Accounting Policies

Basis of Presentation:

General governmental long-term liabilities and amounts to be provided for their retirement are accounted for on the cash basis in the General Long-Term Debt Group of Accounts. Amounts due in future periods are provided by appropriation and become part of the funds raised through taxes or reimbursements from other governmental agencies in those years.

Interest on Outstanding Debt:

Interest due in the future on long-term debt outstanding at December 31, 1980 is not recorded in the financial statements.

TOWN OF SALISBURY, NEW HAMPSHIRE

Agency Funds
Balance Sheet
December 31, 1980

Assets	
Cash	<u>\$32,068</u>
Liabilities and Fund Balance	
Fund Balance	<u>\$32,068</u>

The Note to Financial Statements — Agency Funds
is an integral part of this statement.

TOWN OF SALISBURY, NEW HAMPSHIRE

Agency Funds
Statement of Revenue, Expenditures and Changes in Fund Balances
Year Ended December 31, 1980

	Yield Taxes in Escrow	Merrimack Valley School District Funds	Total
Fund Balance, January 1, 1980	\$5,871	\$42,593	\$48,464
Revenue:			
Yield tax deposits	4,302	—	4,302
Merrimack Valley School District	—	16,756	16,756
Interest income	<u>354</u>	<u>2,041</u>	<u>2,395</u>
	<u>\$10,527</u>	<u>\$61,390</u>	<u>\$71,917</u>
Expenditures:			
Deposits refunded or transferred to tax collector	\$2,543	\$ —	\$2,543
Interest earned transferred to Treasurer	550	—	550
Deposits returned to Merrimack Valley School District	<u>—</u>	<u>36,756</u>	<u>36,756</u>
	<u>\$3,093</u>	<u>\$36,756</u>	<u>\$39,849</u>
Fund Balance, December 31, 1980	<u>\$7,434</u>	<u>\$24,634</u>	<u>\$32,068</u>

The Note to Financial Statements — Agency Funds is an integral part of this statement.

Note to Financial Statements
Agency Funds

Note 1. Significant Accounting Policy

Basis of Presentation

The Agency Funds financial statements account for money received and held by the Town in the capacity of agent for individuals, private organizations and other governmental agencies. The Agency Funds are presented on the accrual basis.

TOWN OF SALISBURY, NEW HAMPSHIRE
Trust Fund
Balance Sheet
December 31, 1980

Assets	
Cash	\$74,246
Investments	<u>81,115</u>
	<u>\$155,361</u>
Liabilities and Fund Balance	
Fund Balance	<u>\$155,361</u>

The Notes to Financial Statements — Trust Fund
are an integral part of this statement.

TOWN OF SALISBURY, NEW HAMPSHIRE
Trust Fund
Statement of Revenues, Transfers, Disbursements and Changes in Fund Balances
Year Ended December 31, 1980

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Balance Jan. 1 1980	PRINCIPAL New Funds Created	Withdrawals	Transfers In (Out)	Balance Dec. 31, 1980	EARNED DURING Year	INCOME Expended During Year	Transfers In (Out) Dec. 31, 1980	Bal. of Prin- & Income Dec. 31, 1980
Various	Cemetery Funds	Cem. Perpetual Care	Common Trust	\$7,380	\$ -	\$ -	\$ -	\$7,380	\$3,135	\$795	\$ -	\$3,930
				\$7,380	\$ -	\$ -	\$ -	\$7,380	\$3,135	\$795	\$ -	\$3,930
TOTALS ACCOUNT CEMETERY FUNDS												
CAPITAL RESERVE FUNDS												
1949	Town of Salisbury, NH	Road Maintenance	Various	\$119,577	\$ -	\$ -	(\$37)	\$119,540	\$779	\$12,572	\$9,000	\$37 \$4,388 \$123,928
1969	Town of Salisbury, NH	Fire Equipment	Franklin Sav. Bank	9,768	3,000	8,135	-	4,633	1,655	210	1,865	- 4,633
1971	Town of Salisbury, NH	Highway Equipment	Franklin Sav. Bank	1,900	-	-	-	1,900	1,019	168	-	1,187 3,087
1972	Town of Salisbury, NH	Town Hall & Park. Lot	Franklin Sav. Bank	3,834	1,500	-	-	5,334	318	305	-	623 5,957
1976	Town of Salisbury, NH	Reassessment	Franklin Sav. Bank	16,000	-	16,000	-	-	1,992	168	2,160	- -
1979	Town of Salisbury, NH	Emer. Services Cir.	Franklin Sav. Bank	3,000	3,000	-	-	6,000	132	314	-	446 6,446
TOTALS ACCOUNT CAPITAL RESERVE FUNDS				\$154,079	\$7,500	\$24,135	(\$37)	\$137,407	\$5,895	\$13,737	\$13,025	\$37 \$6,644 \$144,051
TOTALS ALL FUNDS				\$161,459	\$7,500	\$24,135	(\$37)	\$144,787	\$9,030	\$14,532	\$13,025	\$37 \$10,574 \$155,361

The Notes to Financial Statements – Trust Fund are an integral part of this statement.

Notes to Financial Statements
Trust Funds

Note 1. Significant Accounting Policies

Basis of Presentation:

The Trust Funds include money and property received and held by the Town in the capacity of trustee, custodian or agent for individuals, private organizations, and other governmental units and are presented on the accrual basis of accounting.

Investments:

Investments are stated at cost.

Note 2. Investments

At December 31, 1980 investments consisted of:

Shares	Description	Cost
133	Bankers Trust New York Corporation (133 share stock dividend as of 1/2/81 — total 266 shares)	\$2,430
225	Alabama Power Company	23,296
650	Public Service Company of New Hampshire, Common	13,562
450	Public Service Company of New Hampshire, 11% Preferred	13,644
93	Columbus and Southern Ohio Electric, Preferred	8,052
\$10,000	First Northern States Power Co. Mortgage Bonds	10,075
10,000	First The Detroit Edison Co. Mortgage Bonds	<u>10,056</u>
		<u>\$81,115</u>

Note 3. Common Trust Fund

The Common Trust Fund assets are in the form of savings certificates or pass-books with the Franklin Savings Bank.

SELECTMEN'S REPORT

1980 was a busy and eventful year for our Town. It coincided with a worldwide period of high unemployment, high inflation, and record breaking interest rates. These factors combined with the ever increasing cost of energy and one of the coldest winters on record have added considerably to the day to day operations of running your town. While the town remains on a sound financial basis, the money had to be borrowed in anticipation of taxes for the first time in many years.

Peter Chamberlin, the joint Administrative Assistant between Salisbury and Andover was hired in November. Peter was selected after reviewing some 67 different applications for the position. His duties include not only the administrative operations of both towns, but working with the different boards, committees, and departments as well as serving the general public. We believe Peter is doing an outstanding job and hope you all get a chance to meet him.

The State of New Hampshire Department of Revenue Administration completed the re-evaluation of the town. All property is now assessed at 100% evaluation which should eliminate some of the inequalities that have developed since the last time it was done.

The town accepted delivery of a new fire truck this summer. It was specifically designed for use over low load limit bridges and the long narrow driveways that are in town. We also acquired a new police cruiser that increases the effectiveness and efficiency of our police department.

Thanks to many volunteers, the ball park is complete for the most part and should be ready for the 1981 season. A program to improve the condition of our cemeteries was updated and we should see continued progress in this area. The road to the landfill was raised to reduce flooding in the spring.

1980 brought a new town clerk and tax collector, Karen King. We all miss Agnes Shaw, who did such a tremendous job, but we are fortunate to have such a dedicated and interested replacement.

Since volunteers are the backbone of any small town, we would like to give credit and appreciation to those individuals who have given their time and energy to our town. We would like to thank Hannah Irving, our secretary; Norma Lovejoy, treasurer; John Kepper, for his effort on the tax map and Ed Bailey, moderator, for their assistance in making our job much easier.

Respectfully submitted,

William Fletcher
Frederick Richardson
Albert Britton
Selectmen of Salisbury

FIRE AND RESCUE REPORT

The year 1980 kept our Fire and Rescue Department extremely busy. The Fire Department answered more calls than previously recorded in any other year. A total of 52; a breakdown of these is listed below.

Structures	5	Smoke Investigations	4
Chimneys	7	Lost Child	1
Brush	4	Miscellaneous	3
Mutual Aid	15	Gas Washdown	1
Accidents	5	Mutual Aid Drills	4
False Alarms	3		

The Rescue also was very busy in 1980, with a total of 32 calls for a large variety of mishaps. These are in addition to the Rescue response on most of our Fire calls. Recently there has been a new heater put in the back of the Rescue vehicle to make it more comfortable for the ones in the back.

The Fire Department greatly appreciated the vote of the Townspeople at last town meeting allowing us to buy our new much-needed pumper truck which we received nearly fully equipped in the middle of August. The truck was received around 5:30 P.M. and was taken to Habers Pond immediately to test for its capabilities and also get the members trained on its operation. We are very pleased with its function and have had very few problems with it. By 9:00 P.M. the truck was fully ready to go as our #1 attack piece on the fire scene.

The men have put in many hours of training with the new truck and also our other pumper allowing us a much better operation in fighting fires. Again this past year, most members took Fire Training courses at different Fire schools.

Both Fire and Rescue are still looking for new members. We meet the first and second Sundays of the month at 7:00 P.M. at the fire station. We have a meeting and drill the first Sunday and do drills and have work details the following week. Stop in and look over your equipment.

The Department has seen a tremendous change for the good of the Department and also the townspeople since we joined the Capital Area Mutual Aid Compact and its dispatching services. The officers of the department now get a chance to go to the fire scene and prepare their many moves necessary for setting up equipment for the attack. This is made possible with the twelve paging units bought by the Department this past year. The men wear these units at all times; also the officers have radios for contact with the incoming apparatus. We hope to increase the good response by getting six more paging units this year so most regular members will have them.

We would like to thank the Ladies Auxiliary who put in many hours of helping the Department during fires and special fire-related meetings serving refreshments.

We also appreciate the help and efforts of Police Chief John Lovejoy on our Fire and Rescue calls; on many occasions John has had to double as a policeman and fireman.

A special thanks to Dot Bartlett for all the days, nights, and years she sat by her radio and helped us during calls — no matter what the hour was.

The Fire Department would sincerely like to see all families in town install Fire and Smoke Detectors in their homes. Many lives have been saved with these as well as cutting down on the structural damage to their property.

Respectfully submitted,

Robert L. Dukette, Sr., Fire Chief

REPORT OF FOREST FIRE WARDEN AND STATE FOREST FIRE SERVICE

Forest Fire Prevention: Your Business, Our Business, Good Business. Forest fire prevention slogans have been seen in association with Smokey Bear since the late nineteen forties when a national effort to check the spread of forest fires was implemented.

New Hampshire residents recognized that forest fire prevention and suppression was the responsibility of every citizen, a half century before this national campaign, when our legislature established our first forest fire laws in 1903. Since that date, the State has appointed a town forest fire warden who is responsible for forest fire law enforcement in his municipality.

All fires kindled out of doors when there is no snow on the ground must be approved in writing by the forest fire warden before being kindled. All forest fires must be suppressed by the warden and his deputies as soon as they are reported. The cost of fire suppression is shared jointly by the town and the State of New Hampshire, as are forest fire prevention and forest fire training costs.

This state and local municipality cooperative forest fire program has given New Hampshire one of the best forest fire records in the United States.

FOREST FIRE STATISTICS

	No. of Fires*	No. of Acres**
State	1,226	693
District	115	153
Town	3	1

Richard S. Chase
District Fire Chief

Dennis Patten
Forest Fire Warden

*Includes Short Fire Reports

**Includes woods and grass

TOWN CLERK'S REPORT

Year Ended December 31, 1980

921 Auto Permits Issued	\$18,035.50	
197 Dog Tags Issued	1,026.65	
Filing Fees	7.00	
		\$19,069.15
Remitted to Treasurer		\$19,078.65

Karen R. King
Town Clerk

POLICE DEPARTMENT REPORT

During 1980, your Police Department's officers averaged over 100 hours per month in service to you including attending courses for certification as part-time police officers.

The Department handled 444 calls including 38 investigations, comprised of 11 motor vehicle accidents, 10 burglaries, 4 larcenies, 6 vandalisms, and various other offenses.

Your new cruiser was put in service in early May, has now logged over 5000 miles and has shown an operating cost saving of approximately \$500. for the first 8 months of service.

In June we welcomed a new officer to the department, George Underhill, who has shown great promise in being capable of serving the town well in the future.

I personally wish to express my gratitude to the townspeople for the votes of support given during 1980, and pledge to operate this Department to best serve you in the upcoming year.

Respectfully submitted,

John C. Lovejoy, Chief

RECREATION DEPARTMENT

A Recreation Committee for the Town of Salisbury has been formed. It consists of six members: Norma Lovejoy, Sam Young, Joan Young, David Angeli, Jody Heath and Director Bob Kinne. The Committee's purpose is to establish more recreational and social functions for the townspeople.

In October the Committee joined with the youth of the town to put on a supper and talent show for our senior citizens. It was a big success and we are looking forward to making this a yearly project. We would like to thank the Boy Scouts, Girl Scouts, Cub Scouts, Brownies and Junior Grange for their participation.

At this time we would like to thank Sam Young who took charge of renovating the baseball field. He spent many hours working and getting volunteer help. He would like to thank Don Nixon and Bill MacDuffie who spent a lot of their weekends at the baseball field with their equipment. Time and equipment were also given by Ray Prince, David Hodges and Bernard Shaw. Thank you to all of you who gave up your weekends to go to the field and swing a shovel. The field was dug up and 1500 feet of drainage pipe was put in. It then was graded and leveled, fertilized and seeded. Bleachers and dugouts will be put in at a later date. It is our hope that a small picnic area with horseshoe pits on the outside of the field and possibly a skating rink in the parking lot will help utilize the area.

Any suggestions or new ideas would be appreciated.

Respectfully submitted,

Joan L. Young, Secretary

SALISBURY PLANNING BOARD

I wish to thank the members of the Planning Board for their active participation in the many-faceted considerations before the Board this year. Appreciation is also extended to the alternate members, Samuel McCain, Kenneth Viard, and Robert Irving, for their interest in the planning process. One or more have been in attendance at most meetings, even when not sitting in for a regular member.

The Board has given final approval to three subdivision applications, creating eight new building lots. One application is in process, covering one new building lot.

In other matters, hearings were held and a final text prepared for zoning ordinance and building regulations amendments presented to the 1980 Annual Meeting. These amendments pertained to access to town roads through driveways or newly created roads, and further clarifies certain uses of recreational vehicles.

Major revisions were made to the Subdivision Regulations to meet recent changes in State laws or changes suggested by court decisions. The Board also voted an increase in the fee structure, which puts the burden for paying all costs relative to creating a subdivision on the developer.

As the year drew to a close, the Board prepared for presentations at a public hearing a set of regulations governing site plan review, upon final approval, the Board will have authority to review development plans for non-residential uses and for residential buildings housing more than two dwelling units.

The Board also prepared for public hearings and later action at the 1981 Town Meeting a zoning amendment describing the areas of the Town zoned for residential, commercial, and for agricultural uses as shown on the approved zoning map of February 24, 1974. Assistance has been given to the Fire Department and the Selectmen in preparing proposed amendments to the building regulations strengthening the departments involvement in fire prevention through inspection of chimneys and heating systems.

The development of data for a long term capital improvement plan which will provide an insight to capital expenditures for the Town over the next five to ten years is progressing, following the suggestions of such a plan by the Board to the Selectmen.

The Board also is planning to establish in the Town Library, a Planning Resource section so that special publications in this field may become readily available to Board members and other town Boards and committees.

Finally, a greater interest on the part of the townspeople in actions by the Board would be appreciated.

Respectfully submitted,

Gudmund Ipsen, Chairman, '82
Geraldine Burgess, '81
William Fletcher, '81
Larry Johnson, '81
Melvin Peach, Secretary, '84

SALISBURY CONSERVATION COMMISSION

During 1980, the Conservation Commission has followed the development of the Town of Salisbury's court case against New England Power Company for that company's alleged violation of a town ordinance preventing spraying of herbicides on property without the written consent of the owner. In the fall, the town's counsel, Roger Burlingame, submitted an Agreed Statement of Facts and a Petition for Interlocutory Transfer without Ruling to the Superior Court. The Superior Court judge then read these documents and agreed that the case could go directly to the State Supreme Court for an ultimate ruling. According to Mr. Burlingame, the Supreme Court will hear the case in April.

In late Spring, the Conservation Commission invited County Forester, John Conde, to walk the five acres on Raccoon Hill donated to the town by Donald Martin. In Mr. Conde's opinion the property is forested with mostly poor quality hardwood. It would not be suitable for a forestry management project or woodlot management project such as the Commission had planned. Therefore, Commission members decided to leave the area as "open space."

Salisbury's 1980 Youth Conservation Camper was Diana Hodgkins. She attended the annual camp in June at Interlocken in Hillsborough. Every year we reserve space at the camp. Any interested teenager may contact the Commission for information.

Our fourth annual vegetable table at the Antique Fair and Old Home Day was well-received. Thank you to all Salisbury's gardeners who contributed vegetables and to those who helped sell them.

Respectfully submitted,

Salisbury Conservation Commission

Judith Preston, Chairperson

Lynn Johnson, Recording Secretary

Barbara Wheeler, Treasurer

Peg Boyles

Albert Britton

SALISBURY FREE LIBRARY

Looking over the records for 1980, the Library Trustees found that inflation made a difference in stretching the Library's budget dollars. Although the 1980 Budget included an increased appropriation for the purchase of books, the Trustees purchased only 159 books, 89 adult and 70 youth. This is a decrease of 35 books over 1979. The Library received donations of 59 used books to enhance its collection—a help in inflationary times. Records also show that 2521 books were borrowed by 110 adult and 107 youth patrons. The total of 217 reflects an increase over 1979 figures.

The Library and elementary school continued their joint program of monthly visits by the school children. This program, begun in 1978, has helped increase library usage—both by children and their parents.

The summer story hour also continued this year, meeting once a week for six weeks. The average weekly attendance dropped, however. Perhaps this decrease reflects a need for two story hours; one for younger and one for older children.

The Trustees wish to thank all those who helped throughout the year: story hour readers, the elementary school teachers, book donors and friends. Also, we issue a special thank you to our hard-working Librarian, Mildred Stahl, and to her assistants, Joy Chamberlin and Sue Brundrett.

Respectfully submitted,

Judith Preston, Trustee and Treasurer
Sylvia Barber, Trustee
Lynn Johnson, Trustee

STATEMENT OF LIBRARY RECEIPTS AND EXPENDITURES
YEAR ENDED DECEMBER 31, 1980

Receipts:			
Town Appropriation	\$3,112.00		
Interest Income	49.00		
Payment for Lost Books	18.00		
			\$3,179.00
Disbursements:			
Librarians' Salaries	\$1,769.00		
Books	656.00		
Social Security Expense	116.00		
Supplies	70.00		
			\$2,611.00
Excess of Receipts Over Disbursements			\$ 568.00
Add Cash Balance 1/1/80			\$ 653.00
Cash Balance 12/31/80			\$1,221.00

MINUTES OF TOWN MEETING
SALISBURY, N. H.
MARCH 11, 1980

Meeting called to order at 1:00 P.M., Moderator Dana Parks presiding. Polls declared open for official voting. Business meeting called to order at 7:30 P.M. The invocation was offered by John Herbert. Appreciation was expressed by the Moderator on behalf of the town officials for the supper served by the Bartlett Grange. Moved, seconded, and voted in affirmative polls to remain open during the meeting. Consideration of Warrant articles ensued.

Art. 1 — Ballot article. Election of Town Officers. (Results of ballot voting on all ballot articles given at end of this report.)

Art. 2 & 3 — Moved, seconded to delay consideration of these articles pertaining to monies raised and acceptance of proposed budget pending decisions on other articles affecting same.

Art. 4 — Re: Reports of officers of town, agents, auditors and committees heretofore chosen or appointed. Moved, seconded, and voted in affirmative to accept reports as printed in the Town Report.

Art. 5 — Re: Authorizing Selectmen and Treasurer to borrow money on notes of the Town in anticipation of taxes. Moved, seconded, and voted in affirmative to accept article as read.

Art. 6 — Re: Vote to use \$3,500.00 of the Capital Reserve Fund interest for maintenance of roads in the Flood Control Basin. Moved, seconded, and voted in affirmative to accept article as read.

Art. 7 — Authorizing Town to withdraw from Revenue Sharing Fund (State and Local Assistance Act of 1972) for use as "set-offs" against budget appropriations and further to authorize the Selectmen to make prorata reductions if estimated entitlements reduced. Estimated amounts: Health, \$1,000; Library, \$1,000; Fire Dept., \$2,000; Police Dept., \$2,000; Financial Administration, \$1,000. Moved, seconded, and voted in affirmative to accept article as read.

Art. 8 — Re: Authorizing Selectmen to accept gifts and contributions on behalf of Town. Moved, seconded, and voted in affirmative to accept article as read.

Art. 9 — Re: Authorizing Selectmen to apply for, accept and expend on behalf of the Town any and all advances, grants or other funds now or forthcoming from U.S.A., State of N.H., of any Federal or State agency. Moved, seconded, and voted in affirmative to accept article as read.

Art. 10 — To see if the Town will vote to authorize the Selectmen to withdraw the Capital Reserve Fund of \$16,000.00 plus interest to reassess the Town of Salisbury, (Estimate in Fund \$18,000.00), and to further authorize the Selectmen to use any surplus in this fund as an offset for Town Officers' expenses. Moved, seconded to accept article. Selectmen answered question regarding approximate cost of reassessment and stated cost could deplete fund. Vote to accept article. Affirmative.

Art. 11 — Re: Transfer of \$3,000.00 from unencumbered surplus to the Emergency Services Center Capital Reserve Fund. Moved, seconded and voted in affirmative to accept article as read.

Art. 12 — Re: Raising and appropriating sum of \$3,000.00 to hire a part time Town Administrator and to make all necessary arrangements for such a position for and in behalf of the Town of Salisbury. (Included in budget.) Moved, seconded to accept article. Moved to amend article by inserting—and "the Selectmen to make all necessary arrangements," etc. Move to amend seconded and voted in affirmative to amend article as proposed. After lengthy discussion "Move the Question" accepted. Moved, seconded and voted in affirmative to accept article as amended.

Art. 13 — Re: To raise and appropriate sum of \$3,000.00 for use of a computer for programming and issuing of tax bills and other possible uses. (Included in budget.) Moved, seconded to accept

article. During discussion Selectmen indicated a revised cost estimate in amount of \$1,600.00 Move to amend article "to raise and appropriate the sum of \$1,600.00," etc. Move to amend seconded and voted in affirmative. Moved, seconded and voted in affirmative to accept article as amended.

Art. 14 — Re: Raising and appropriating sum of \$2,000.00 to reimburse firemen for loss of employment pay when assisting officials in investigation of fires. (Included in budget.) Moved, seconded and voted in affirmative to accept article as read.

Art. 15 — Re: Raising and appropriating sum of \$7,200.00 for purchase of Police Cruiser for Police Dept., town to be re-imbursed one half of said amount from Federal Funds approved by the N. H. Highway Safety Agency. Moved, seconded to accept article. After lengthy discussion "Move the Question" requested and accepted. Vote — Affirmative, and so ruled by Moderator.

Art. 16 — Re: Raising and appropriating sum of \$50,000.00 for purpose of a fire engine and equipment, and authorizing the Selectmen to borrow on behalf of the Town \$40,000.00 for eight years in serial notes or bonds to be paid in equal principal payments of \$5,000.00 each year plus interest. (Included in budget.) Moved, seconded to accept article. Due to 2/3 majority vote needed, ballot vote ruled by Moderator. Result of vote — Yes 106; No 33. Article accepted and so declared.

Art. 17 — Re: Transfer of \$1,500.00 from unencumbered surplus to Town Hall and Parking Lot Capital Reserve Fund, (Included in budget.) Moved, seconded and voted in affirmative to accept article as read.

Art. 18 — Re: Raising and appropriating sum of \$3,000.00 to be put in Fire Equipment Capital Reserve Fund. (Included in budget.) Moved, seconded and voted in affirmative to accept article as read.

Art. 19 — Re: Adopting provisions of R.S.A. 154:30, commonly known as Mutual Aid Law—for Town to become member of the Capital Area Mutual Aid Fire Compact and providing dispatch service for the Salisbury Fire Dept. After a lengthy discussion, "Move the Question" requested and acceptance accorded. Moved, seconded and voted in affirmative to accept article.

Art. 20 — Moved, seconded and voted in affirmative to "table" said article.

Art. 21 & 22 — Ballot articles—requiring no further discussion. Deferred articles now considered.

Art. 3 — To accept budget as proposed by Budget Committee. Moved, seconded to accept article. Moved, seconded to amend Art. 3 by addition of "subject to additions and deletions as voted at this meeting." Move to amend wording voted in affirmative. Motion made to decrease proposed budget by sum of \$10,000.00 questioning the legality of using 1980 appropriations for payment in advance of Salisbury's sanitary landfill operation run by private enterprise; said procedure contrary to State Revenue Administration regulations. Selectmen, Budget Committee members, and Town Counsel cited legal approval of procedure. Town Counsel will seek clarification of issue. "Move the Question" accepted. Vote on Article 3 as amended—Affirmative. (Proposed budget—\$242,119.44. Approved budget—\$240,719.44.)

Art. 2 — Moved, seconded and voted in affirmative to raise such sums of money as may be necessary to defray town charges for year ensuing and to make appropriations of same.

Art. 23 — Any other business. Retiring Clerk and Collector accorded a rising vote of thanks and a gift from the Town Officers and townspeople. Rising vote of thanks accorded two retiring Selectmen. Moved, seconded and voted in affirmative polls be closed. Moved, seconded and voted in affirmative meeting be adjourned. (10:20 P.M.)

**BIRTHS REGISTERED IN THE TOWN OF SALISBURY
FOR THE YEAR ENDING DECEMBER 31, 1980**

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
Jan. 17	Concord	Sage Ida McAloon	Thomas J. McAloon	Kathleen A. Coyle
Jan. 17	Concord	Caleb John McAloon	Thomas J. McAloon	Kathleen A. Coyle
Jan. 22	Concord	Carol Youmans Zink-Mailloux	Kenneth Mailloux	Nancy F. Zink
Jan. 22	Concord	James Blais Zink-Mailloux	Kenneth Mailloux	Nancy F. Zink
Mar. 5	Concord	Marcey Lyn Bundy	Mark E. Bundy	Paula M. Watson
Mar. 23	Laconia	Sarah Louise Linteau	Rosario J. Linteau	Louise J. Goings
July 24	Concord	Bradford Emerson Hooper	Roderick W. Hooper	Karen J. Amrol
Aug. 21	New London	Susan Hannah Irving	Robert H. Irving	Hannah L. Kelly
Nov. 4	Concord	Megan Marie Downing	Jeff D. Downing	Donna M. Couch
Dec. 16	Concord	Lisa Bourne Rapalyea	David B. Rapalyea	Dora L. Lucia

I hereby certify the above is correct according to the best of my knowledge.

KAREN R. KING, Town Clerk

**MARRIAGES REGISTERED IN THE TOWN OF SALISBURY
FOR THE YEAR ENDING DECEMBER 31, 1980**

Date	Name of Groom	Residence	Name of Bride	Residence
Feb. 9	Gene B. Shaw	Salisbury	Jacalyn G. Morrill	Northfield
Mar. 15	Sherman Dennis Ouelette	Salisbury	Cheryl Anne Smith	Salisbury
Apr. 20	William Earl Mike	Salisbury	Debra Lee Burdick	Salisbury
Apr. 27	Charles H. Buxton, Jr.	Salisbury	Kathleen G. Smith	Salisbury
June 7	Raymond Eugene Bailey, Jr.	Bristol	Amanda Gerrish Sawyer	Salisbury
Sept. 26	Thomas Martin Borsick	Salisbury	Suzanne M. Bishop	Sandwich
Nov. 27	William Francis Keaton Glover	Whitman, MA	Elizabeth Ellen McPherson	Whitman, MA
Dec. 5	Paul Gerard Hebert	Gilmanton	Linda Jane Patten	Salisbury
Dec. 12	Clement Albert Patten	Salisbury	Mary Kathryn Lurvey Shene	Salisbury
Dec. 20	John Thomas Burns, III	Penacook	Terri Lee Call	Salisbury

I hereby certify the above is correct according to the best of my knowledge.

KAREN R. KING, Town Clerk

**DEATHS REGISTERED IN THE TOWN OF SALISBURY
FOR THE YEAR ENDING DECEMBER 31, 1980**

Date	Name of Deceased	Place of Death
Jan. 17	Sage Ida McAloon	Concord
Jan. 17	Caleb John McAloon	Concord
Feb. 7	Donald H. Manwaring	Salisbury
April 2	Pearl May Keyser	Salisbury
Aug. 22	LuAnn M. Mulder	Centre Harbor

I hereby certify the above is correct according to the best of my knowledge.

KAREN R. KING, Town Clerk

Collins, Ronald N. & Deirdre H.	L/O	\$ 5,600	Egan, Philip, III & Judith	L/B	\$ 56,850	Heath, Viola Mae (Heirs of)	L/O	\$ 16,000
Coluccio, Anthony & Jeanette	L/B	11,950	Elgabrandt, Walter H. & Marion G.	L/B	22,000	" " " "	L/O	30,800
Conde, John A. & Eliza H.	L/B	11,950	Elliot, Ernest & Beverly	L/B	57,450	Hefno, John	L/B	37,050
Conner, Royce H. & Iorna	L/B	12,950	Ellsworth, Russell J. & Louise E.	L/O	11,700	Henley, Thomas B.	L/B	26,400
Conners, David L. & Barbara M.	L/B	75,700	Emerson, Albert C. & Marjorie J.	L/B	31,450	Herbert, John & Priscilla	L/B	59,000
Cornwell, Ralph	L/B	1,800	Ericksen, James H. & Betty J.	L/O	5,400	" " " "	L/O	35,450
Cornwell, Ralph & Eleanor	L/B	36,400	Brickson, Lowell L. & Green, Thomas	L/O	24,600	" " " "	L/O	86,200
Cote, Raymond F. & Charlotte	L/B	19,150	Everett, Eileen " " " "	L/B	130,800	Hiller, George & Phyllis M.	L/B	38,150
Coster, Fred " " " "	L/B	3,400	Swartz, Eileen " " " "	L/B	130,800	Hodges, Edward A. & Marion S.	L/O	17,000
" " " " " "	L/O	5,300	Swart, Alden R., Jr. & Cynthia A	L/B	44,900	Hodges, David " "	L/O	17,000
" " " " " "	L/O	25,500	Fales, Edward C. & Hazel B.	L/B	68,100	Hodges, Joanne	L/B	139,950
Courser, Gerald B. & Judith H.	L/O	9,950	Famy, Paul R.	L/B	44,800	" " " "	L/O	9,200
Coursier, Timothy	L/O	10,250	Penton, Paul J., Jr. & Jane H.	L/O	6,000	" " " "	L/O	39,350
Cruven, Ronald L. & Rosemarie A.	L/B	63,050	Perron, Robert L. & Diane E.	L/O	5,450	Hodges, William Geoffrey	L/B	57,300
Creed, Fred M., Jr. & Catherine F.	L/B	31,800	Perron, Sam & Wabel M.	L/B	21,300	Hockeile, William A. & Judith	L/O	97,550
Cressay, Richard W., Jr.	L/B	51,750	Reich, David " "	L/O	1,000	Hockeile, William A. & Judith	L/O	37,800
Cressy, Robert W. & Elizabeth A.	L/B	34,250	Pitts, Lloyd E.	L/B	32,800	Hunkala, Frederick, Adolph & Rudolph	L/O	23,200
Crosby, Robert W. & Elizabeth A.	L/O	23,900	" " " "	L/O	32,950	Hooper, Kevin	L/B	71,650
Cross, Paul A. & Virginia M.	L/O	18,300	Flags, Neal R. & Lois M.	L/B	15,600	Hooper, Rudrick & Karen J.	L/B	66,900
" " " " " "	L/B	28,700	Fletcher, Jacquelyn	L/B	68,550	Houder, Robert E.	L/B	52,600
" " " " " "	L/B	61,750	Fogarty, Arvilla	L/B	26,750	Howe, Anthony & Mary Beth	L/O	5,550
Currier, Jane	L/O	12,000	Foley, Paul W. & Joyce R.	L/B	36,750	Howe, Anthony & Mary Beth	L/O	16,550
Currier, John (Heirs of)	L/O	4,150	Foots, James R. & Ruth H.	L/B	53,600	Howe, Daniel " "	L/O	88,250
Cutting, Larry R. & Ana M.	L/O	4,150	Fredette, David & Boyles, Margaret	L/B	23,300	Howland, Ruth	L/B	29,700
" " " " " "	L/O	92,000	Gagne, Johanna	L/B	6,400	Hoyt, Linda	L/B	30,500
Dalphon Brothers, Inc.	L/O	23,450	Garside, Fred N.	L/B	3,650	Huffman, Glenn L. & Hope H.	L/B	7,850
Derling, Dana B.	L/B	5,150	Garside, Fred N. & Madeline C.	L/O	9,300	Hughea, Daniel & Charlotte E.	L/O	8,000
Davis, Frank	L/O	9,750	George, Richard	L/O	36,950	Hunt, James A.	L/O	4,000
" " " "	L/O	16,000	Glpatrick, Paul M. & Dorothy A.	L/B	40,950	Runtom, John (Heirs of)	L/O	1,100
Davis, John A. & Carol Ann	L/B	42,950	Glenwright, Carole E. & Barbara	L/B	22,750	" " " "	L/O	9,700
DeBaro, Nelson & Hollande R.	L/O	3,650	Glines, Clarence F. & Barbara	L/B	1,500	" " " "	L/O	10,000
" " " " " "	L/O	10,000	Glinz, Frank & Eugene	L/O	3,500	" " " "	L/O	12,200
" " " " " "	L/O	10,000	Glinz, Frank & Eugene	L/O	3,500	" " " "	L/O	12,200
" " " " " "	L/O	65,150	Goddard, Robert G. & Roberta I.	L/B	3,500	" " " "	L/O	23,650
DeLorme, Raymond J. & Notardonato, Ronald	L/B	9,300	Goddard, Robert G. & Laura C.	L/B	26,850	" " " "	L/O	53,800
DeMeo, Raymond, Albert & Frank	L/B	21,400	Gokey, Stuart A. & Kathleen B.	L/B	71,300	" " " "	L/O	64,050
Dentis, Emmanuel T.	L/B	15,000	Goss, Stuart A. & Shirley A.	L/B	49,200	Imse, Thomas P. & Fern, Aileen	L/O	10,850
Dentoncourt, Edward J. & Linda A.	L/B	50,600	Gossier, Max F. & Florence R.	L/B	9,450	Ingram, Albert W. & Virginia	L/B	8,400
Denny, Robert H. & Barbara J.	L/B	85,000	Govoni, Louis J. & Rhoda	L/O	19,750	Ingram, Edmund D. & Dorothy	L/B	44,300
Downes, Roy C. & Kathleen K.	L/B	46,950	Gravies, Wilfred V. & Ellen L.	L/B	41,900	Irsing, Robert " " " "	L/O	23,350
" " " " " "	L/B	12,850	Gravel, Wilfred V. & Ellen L.	L/B	41,900	" " " " " "	L/B	23,350
" " " " " "	L/B	73,200	Gravel, Wilfred V. & Ellen L.	L/O	49,700	" " " " " "	L/B	35,450
Downing, George P. & Dorinda R.	L/B	52,300	Gravel, Wilfred V. & Ellen L.	L/O	49,700	Isgur, Albert J., Trustee	L/O	134,450
Downing, Jeffrey & Donna	L/B	33,750	Haber, Edgar & Carol A.	L/O	110,800	Jabour, Everett G., George A. & Nasar J.	L/B	12,600
Doyle, Mary A.	L/B	17,250	Hanna, James D. & Glenda L.	L/B	43,150	Johnson, Clinton L. & Nancy L.	L/B	50,500
Dragon, Albert & Lenna M.	L/B	13,300	Hanson, Brian P. & Carolyn A.	L/B	28,050	Johnson, Glendon E.	L/O	6,950
Dragon, Richard W. & Helen	L/O	40,700	Hanson, Lawrence & Eileen	L/B	41,250	Johnson, Hilary & Marilyn K.	L/B	53,050
Driscoll, Donald " Sr. & Helen S.	L/O	42,950	Hanson, Stephen & Patricia	L/O	13,550	Johnson, Hilary S. & Jocelyn A.	L/B	1,850
Dufault, John A. & Barbara E.	L/O	6,800	Harper, Stiles W., Jr., Andrew B., & Thomas L.	L/O	365,150	Jones, Carolyn " "	L/B	50,100
Duffy, Mary Madeline	L/B	21,050	Hartman, James T.	L/B	26,050	Jones, Lenn A. & Jennie G.	L/O	3,650
Duffy, Phyllis (Heirs of)	L/B	5,250	Harris, Glady Hatch	L/O	10,500	Jordan, Scott A.	L/O	81,100
Dufield, David A. & Lynn M.	L/O	9,300	Harris, William C. & Gladys H.	L/B	61,800	" " " "	L/B	6,250
Dufrene, Raymond & Marianne	L/B	60,750	Hartman, Richard F. & Mary C.	L/B	114,850	Kearse Telephone Company	L/B	23,400
Dukette, Robert L. & Mary J.	L/B	37,050	Hawes, Russell B.	L/O	17,900	Kelley, Nathan W.	L/O	4,050
Dunham, Richard M., Jr. & Ward,	L/B	31,650	Hawes, Russell B.	L/B	75,300	Kelley, Robert S. & Edwin L.	L/O	100
Dunleavy, Stephen J. & Virginia M.	L/O	11,600	Head, Christopher H. & Ione D.	L/B	158,500	Kelley, William L. & Cheryl A.	L/B	21,400
Dunell, William A. & Katharine	L/O	11,600	Head, Christopher M., Jr.	L/B	25,250	Kellner, Karl E. & Mary A.	L/B	57,650
Edmunds, Clarence K. & Nelly L.	L/O	3,250	Heath, Joseph M., III & Mary R.	L/B	35,750	Kenevel, Robert G.	L/O	6,000
Edmunds, Elsworth R. & Alma R.	L/O	3,500	Heath, Robert G. & Dona J.	L/B	7,150	Kenevel, Harold F. & Henrietta I.	L/O	34,650
Edmunds, Frank P.	L/O	3,700	Heath, Steven D. & Peggy J.	L/O	40,700	Kepner, Elizabeth	L/O	15,750
Edmunds, Richard J. & Constance	L/B	8,700	Heath, Viola (Heirs of)	L/O	800	Kepner, John C. & Elizabeth A.	L/B	112,750
Edwards, Thomas F. & Clarence H.	L/O	2,000	" " " "	L/O	16,000	Koyast, David W.	L/B	52,750

Roy, Roland A. & Gertrude E.	L/O	\$ 18,400	Saith, Richard A. & Katherine R.	L/B	\$ 26,900	Whitworth, Foster P., III & Rhebe	L/O -	\$ 37,550
Rudolph, Hermann & Maria	L/B/H	16,650	Sahl, John J., Jr. & Mildred G.	L/B	122,200	Williams, Stephen D. & Martha S.	L/B	85,850
Ryan, Arthur J. & Della M.	L/B/H	17,650	Schaefer, Richard R. & Mildred	L/O	9,250	Williams, William N. & Elizabeth R.	L/O	11,800
			Sealeberg, Harold & Cecil & Griffith,	L/O		Wilson, Samuel J. & Rhonda P.	L/O	51,050
Saiber, Lee D. & Irla J.	L/O	3,400	Marvin & Joan	L/B	9,250	Winch, Donald A. & Miyoko	L/O	7,600
Samdai, Steve J. & Deborah L.	L/B	32,950	Stapleton, Terence P.	L/B	56,250	Worcester, Thomas G. & Suzanne M.	L/B	19,500
Samborn, Albert L. & Barbara E.	L/B	27,450	Stearns, Thornton & Phyllis M.	M/H/O	35,800	Wunderlich, George P.	L/B	21,250
Samborn, Barry R. & Joanne	L/B	41,200	Stefanski, Daniel	M/H/O	1,950			
Samborn, Dorothy R.W.	L/O	250	Stepanik, Joseph & Steven	L/B	18,100	Young, Gregg & Gary	8/O	1,000
	L/O	4,300	Stephen, George P. & Emily A.	L/B	3,000	Young, Samuel & Joan	L/B/H	23,450
Samborn, Eugene W. & Elsie M.	L/B	10,000	Stewart, Martin R. & Regina H.	L/O	6,400			
Samborn, Hugh Melman & Barbara	L/B	26,050	Strand, Richard L. & Sharon R.	L/B	43,500			
Samborn, Roger C. & Dorothy R.M.	L/O	12,500	Sugar River Savings Bank	L/B	35,700			
Samborn, Shirley B.	L/B	44,550	Suk, Gerald F. & Mary C.	L/B	26,450			
	L/B	8,200	Sutton, Thomas J. & Judith	L/O	20,300			
Sanders, Estelle L.	L/O	18,150	Swett, Rose B. & Chandler,	L/B	33,600			
Sawyer, Edward & Mary	L/B	2,800	Shella Ann					
Sawyer, Edward H., I.	L/B	25,000	Symington, Bruce S. & Nancy W.	L/O	200			
Sawyer, Edward H., II	L/B	22,750	(L/O Int.)	L/O	62,200			
Sawyer, Edward & Beverly	L/O	3,050	Symington, Bruce S., & Nancy J.	L/B				
Sawyer, Edward M., II & Beverly B.	L/B	50,600	Tanner, Alvin E. & Marilyn M.	L/B	68,600			
Sawyer, Edward M., II & Mary	L/O	7,950	Taylor, Charles C.	L/B	40,600			
" " " " " "	L/O	10,050	Taylor, George R. & Beverly June	L/B	5,600	Concord Electric Company		321,550
" " " " " "	L/O	15,350	Taylor, Harry S. (Heirs of)	L/O	9,000	New England Paper Company		160,150
" " " " " "	L/O	26,250	" " " " " "	L/O	9,600	New Hampshire Electric Coop. Inc.		32,150
" " " " " "	L/O	16,300	" " " " " "	L/B	27,700	Public Service Company of N. H.		48,300
" " " " " "	L/B	120,000	" " " " " "	L/B	27,900			
Sargent, Irene M.	L/B	7,700	Taylor, Kenneth O. & Helen L.	L/B	2,200			
Sargent, Kenneth J. & Sue Ann	L/O	10,600	Taylor, Kenneth P. & Helen E.	L/B	5,800			
Sayer, Harry (Heirs of)	L/B	54,200	Torlesmizian, Aram C. & Elizabeth	L/O	21,600			
Scaduto, Carol & Grassie, Roberta	L/O	11,250	" " " " " "	L/O	25,900			
Schaefer, Arthur J. & Leah W.	L/B	48,300	" " " " " "	L/B	18,200			
Schaefer, Arthur J., Jr.	L/O	20,100	" " " " " "	L/O	21,800			
Schaefer, Arthur J., Jr. & Barbara	L/O	1,900	Thibodeau, David L., Jr.	L/B	9,250			
" " " " " "	L/O/H	73,200	Tilton, Ralph E., Sr. & Arlene E.	L/O	80,000			
" " " " " "	L/O	15,800	Toule, Lawrence E. & Elaine L.	L/B	80,000			
Scott, Walter L., Sr.	L/B	6,850	Towley, Raymond E.	L/B	80,450			
" " " " " "	L/O	42,200	" " " " " "	L/B				
Sewade, Herbert A., Jr. & Alice L.	L/B	44,650	Uhrin, Gregory & Lisa	L/B	39,050			
" " " " " "	L/B	48,150	Underhill, Lola	L/B	23,350			
" " " " " "	L/B	128,950	Underhill, Robert & Lola	L/O	1,250			
Shaw, David F.	L/B	48,500	Underhill, Robert E., Jr. & Linda M.	L/B/H	20,150			
Shaw, Frederick C. & Frances A.	L/B	24,250	Underhill, William & Heiline					
Shaw, Henry C. & Marjorie M.	L/B	52,650	Varone, Mondia B. & Benedict,					
Shaw, Marjorie C. & Marjorie M.	L/B	103,300	Maxwell V.	L/O	1,150			
Shaw, Orville M.	L/O	250	Veinotte, Ernest E. & Linda M.	L/O	2,250			
" " " " " "	L/O	13,700	Viald, Kenneth F. & Marcia W.	L/B	79,250			
Shaw, Orville M. & Agnes M.	L/B	71,000	Vinal, Kenneth D. & Bernice R.	L/O	18,600			
Shaw, Paul S.	L/O	850	Wargen, Michael A. & Carole	L/O	5,850			
" " " " " "	L/O	1,200	" " " " " "	L/O	10,200			
" " " " " "	L/O	2,050	Waters, Edna B. & Dora O.	L/O	10,100			
" " " " " "	L/O	16,750	Waters, George F. & Rosa	L/H	11,250			
" " " " " "	L/O	38,500	Waters, William & Leona May	L/B	11,900			
Shaw, Paul S. & Rachel C.	L/B	44,850	Waters, William G.	L/B	29,450			
Shaw, Richard Errol & Dorothy Lillian	L/B	27,200	Welsh, William W. & Lynn W.	L/B	4,100			
Sheehan, William E. (Heirs of)	L/B	9,600	" " " " " "	L/O	4,100			
Shepard, Janice F.	L/O	6,250	" " " " " "	L/O	4,100			
Sheridan, Philip E. & Donna E.	L/O	34,200	" " " " " "	L/O	4,150			
Staley, Richard G. & Doris	L/B	31,750	" " " " " "	L/O	4,200			
Stiller, Gerald A. & Gloria B.	L/B	1,150	" " " " " "	L/O	4,200			
Stiver, James & Fannie	L/O	5,650	" " " " " "	L/O	4,450			
" " " " " "	L/O	16,900	" " " " " "	L/O	8,000			
Singer, Jerome R.	L/O	200	" " " " " "	L/O	8,100			
Smith, Dorothy J. (L/O Int.)	L/O	6,350	Wescott, William C. & Constance S.	L/B	53,600			
Smith, Dorothy J.	L/O	17,050	Westlake, Craig L.	L/B	34,550			
Smith, Frazier, Jr.	L/O	136,550	Neyant, Donald & Olive	L/B	37,550			
Smith, Henry Hollingsworth & Anne G.	L/B	41,150	Wheeler, Stanley L. & Barbara	L/B	22,600			
Smith, Leo A.	L/B							

PUBLIC UTILITIES

Concord Electric Company
 New England Paper Company
 New Hampshire Electric Coop. Inc.
 Public Service Company of N. H.

